

**YAKIMA COUNTY HEALTH DISTRICT**  
**Yakima County, Washington**  
**January 1, 1995 Through December 31, 1995**

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**Schedule Of Federal Findings**

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1. Audit Reports Should Be Completed In Accordance With Federal Requirements

The 1995 annual audit could not be completed in a timely manner as mandated by federal requirements. This condition was noted in our prior audit reports of 1994 and 1993.

The late completion of the audit was caused by delays in gathering needed information for the audit by district personnel.

OMB Circular A-128, Section 13, Subpart f states:

The reports shall be sent within 30 days after the completion of the audit, but no later than one year after the end of the audit period unless a longer period is agreed to with the cognizant audit agency.

The delay in reporting the audit results of the Yakima County Health District denies the federal government and other users timely information from which to make funding decisions and other pertinent decisions which stem from this report.

We again recommend the district gather the needed information to complete the annual audits in a timely manner so that federal reporting requirements can be achieved.

Auditee's Response

*The Yakima Health District management has reviewed the audit finding for the year ended December 31, 1995.*

*The audit schedule will be adjusted so that the request for an audit for the previous period can be completed as soon as possible after closing the period.*

*We appreciate the work of the State Auditor's Office in providing information to help correct prior findings.*

Auditor's Concluding Remarks

We wish to thank district officials and employees for their cooperation during the audit and we will review the corrective action taken during our next audit.